SAULT COLLEGE OF APPLIED ARTS AND TECHNOLOGY

SAULT STE. MARIE, ONTARIO

Sault College

COURSE OUTLINE

COURSE TITLE: AUTOMATED ACCOUNTING

CODE NO. : ACC300   **SEMESTER:** 09S

PROGRAM: OFFICE ADMINISTRATION - EXECUTIVE

AUTHOR: Department

DATE: June 2009   **PREVIOUS OUTLINE DATED:** May 2007

APPROVED: "Penny Perrier"   Mar. 31/09

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                   CHAIR   DATE

TOTAL CREDITS: FOUR

PREREQUISITE(S): ACC126

HOURS/WEEK: 5 HOURS/7 WEEKS

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Course Name Code No.

I. COURSE DESCRIPTION:

This course is designed for the Office Administration student who has a prior basic understanding of manual accounting principles and procedures including special journals and subsidiary ledgers. The course will review these basics with the view of converting this knowledge into practices to learn how to maintain a set of books using a popular computerized accounting package in a WINDOWS environment.

II. LEARNING OUTCOMES AND ELEMENTS OF THE PERFORMANCE:

Upon successful completion of this course, the student will demonstrate the ability to:

1. Identify and use many of the menu and toolbar options of the Simply Accounting Window, particularly as related to the General Ledger and related statements.

   Potential Elements of the Performance:
   - recognize and prepare source documents for accounting
   - analyze and prepare posting to General Ledger
   - prepare a trial balance
   - prepare a balance sheet and an income statement
   - become familiar with Simply Accounting terminology
   - explain the dates used and their significance
   - explore the main window and home menu and icons
   - differentiate between transactions requiring further processing to subsidiary ledger and those that do not.

   This learning outcome will constitute 25 % of the course's grade.

2. Develop proficiency in using SIMPLY ACCOUNTING major modules G/L, A/R, A/P in a WINDOWS operating environment.

   Potential Elements of the Performance:
   - review customer/vendor beginning balances
   - enter a variety of customer/vendor transactions
   - advance the using date
   - enter new customers/vendors
   - correct errors
   - print customer invoices/statements
   - print period end reports
   - identify and properly account for GST & PST transactions

   This learning outcome will constitute 35 % of the course's grade.

3.   Utilize additional ledgers including Payroll, Inventory, and Projects
- enter purchase and sales transactions affecting inventory
- print reports of inventory status and activity
- enter employee transactions
- enter new employees
- correct errors in payroll
- print payroll reports and T4 slips
- activate additional modules for an existing company
- record transactions including Inventory
- produce reports on status of inventory
- set up the Projects module to allow tracking of profits by department or job
- allocate income and expenses to the various projects

This learning outcome will constitute 25 % of the course's grade

4.   Be prepared to accept the challenge of assuming responsibility for some accounting duties related to part of their role in the office setting.

Potential Elements of the Performance:
- enter a variety of transactions for the various modules using source documents commonly found in business
- make corrections to entries previously recorded
- set up and use the recurring entry feature
- utilize the Daily Business Manager

This learning outcome will constitute 15 % of the course's grade.

III.   TOPICS:

1. Review of general accounting practices and procedures
2. The Accounting Cycle
3. Overview of SIMPLY ACCOUNTING
4. The income and the balance sheet
5. General journal
6. Special journals and subsidiary ledgers
7. Working with the system using written material
8. Working within the system using source documents
9. Generate necessary business reports
10. Locate and correct errors
11. Maintain adequate backup and notations

IV.   REQUIRED RESOURCES/TEXTS/MATERIALS:
Learning Simply Accounting by Sage Premium 2008 by Freedman & Smith
Thomson Nelson publishing

USB storage device minimum 2 gig for data files

V.   EVALUATION PROCESS/GRADING SYSTEM:
The final grade will be based on term assignment work and 2 two-hour
tests as follows:

Test #1	40%
Test #2	40%
Lab Assignments	20%

Supplemental Exam will be made available at the end of the semester for
those that have missed or failed **one** of the term tests and failed the
course. The student must have completed all assignments and attended a
minimum of 75% of classes in order to be eligible to write this exam.
The following semester grades will be assigned to students in post
secondary courses:

Grade	Definition	Grade Point Equivalent
A+	90 - 100%	4.00
A	80 - 89%	4.00
B	70 - 79%	3.00
C	60 - 69%	2.00
D	50 – 59%	1.00
F (Fail)	49% and below	0.00
CR (Credit)	Credit for diploma requirements has been awarded.	
S	Satisfactory achievement in field placement or non-graded subject areas.	
X	A temporary grade limited situations with extenuating circumstances giving a student additional time to complete the requirements for a course	
NR	Grade not reported to Registrar's office.	
W	Student has withdrawn from the course without academic penalty	

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VI.   SPECIAL NOTES:

Disability Services:

If you are a student with a disability (e.g. physical limitations, visual impairments, hearing impairments, or learning disabilities), you are encouraged to discuss required accommodations with your professor and/or the Disability Services office. Visit Room E1101 or call Extension 2703 so that support services can be arranged for you.

Retention of Course Outlines:

It is the responsibility of the student to retain all course outlines for possible future use in acquiring advanced standing at other postsecondary institutions.

Communication:

The College considers **WebCT/LMS** as the primary channel of communication for each course. Regularly checking this software platform is critical as it will keep you directly connected with faculty and current course information. Success in this course may be directly related to your willingness to take advantage of the **Learning Management System** communication tool.

Plagiarism:

Students should refer to the definition of "academic dishonesty" in *Student Code of Conduct*. Students who engage in academic dishonesty will receive an automatic failure for that submission and/or such other penalty, up to and including expulsion from the course/program, as may be decided by the professor/dean. In order to protect students from inadvertent plagiarism, to protect the copyright of the material referenced, and to credit the author of the material, it is the policy of the department to employ a documentation format for referencing source material.

Course Outline Amendments:

The professor reserves the right to change the information contained in this course outline depending on the needs of the learner and the availability of resources.

Substitute course information is available in the Registrar's office.

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VII. PRIOR LEARNING ASSESSMENT:
Students who wish to apply for advance credit transfer (advanced standing) should obtain an Application for Advance Credit Form from the program coordinator (for course-specific courses), or the course coordinator (for general education courses), or the program's academic assistant. Students will be required to provide an unofficial transcript and course outline related to the course in question.

Credit for prior learning will also be given upon successful completion of a challenge exam or portfolio.